RULES

UNDER

THE CESS ACT No. IX (B.C.) OF 1880.

PUBLISHED BY AUTHORITY OF THE BOARD OF REVENUE, L.P., UNDER THE PROVISIONS OF SEC. 106.

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Public Works Cess and Road Cess.

Under Act IX (B.C.) of 1880.

SECTION I.

Preliminary Rules.

1. Road cess and Public Works cess will be assessed, collected, and in the first instance credited simultaneously. The same registers will serve the purposes of both cesses, and no distinction will be observed between the annual demands of the two cesses in the instalments payable at any particular kist. The collections will eventually be divided in the proper proportions at the end of each month as prescribed by the rules in section VIII of this Chapter.

2. Taking into consideration the fact that the services of the Deputy Collector, who manages the joint work of collecting the two cesses, are paid entirely by the Government, and no part of them by the District Road Committees, the Government has agreed to contribute, as its share, on account of the Public Works cess, about one-third of the cost of the joint establishment entertained for the collection of the two cesses. This contribution will be given in the form of a fixed annual payment, subject to modification from time to time, under the orders of Government.

3. These contributions have taken effect from the 1st October 1878, and one-twelfth of the amount may be drawn each month in part payment of the establishment and debited to provincial revenues.

4. Subject to the amount of Government contribution thus fixed, the establishments to be entertained under the Collectors in each district for making valuations or re-valuations, for the assessment, collection and coercive recovery of the cesses, and for keeping the necessary registers and accounts, will be fixed by the Collector under the general supervision of the superior revenue authorities as prescribed in section 91 of the Act, and their salaries as well as costs of collecting both cesses will be defrayed from the funds of the Committees.

SECTION II.

Valuations and Re-valuations.

Valuations have now been completed in all districts except Singbhoom, the Sonthal Pergunnahs, and Chittagong Hill Tracts. Under section 12 of the Act, valuations once made remain in force for a minimum period of five years, and until a new valuation and assessment have taken place. On the expiration of the term of five

years, the Lieutenant-Governor may either order the re-valuation of the entire district, or of part of the district, under section 12, or a re-valuation of particular estates or tenures under section 15, and any holder of an estate may claim a re-valuation under section 13. Under section 12 a re-valuation may be taken in hand at any time within twelve months previous to the expiry of the quinquennial period. The Lieutenant-Governor has authorised the Board to sanction partial re-valuation under this section in any district.

Procedure.

2. In future when the valuations have been in force for five full years in any district, or in special cases where it may be so ordered after the expiration of four full years, a report should be submitted to the Commissioner not later than the January after completion of the fifth or fourth year, as the case may be, containing the Collector's recommendation whether a general or partial re-valuation of the district should be undertaken, and, in the latter case, showing the estates which the Collector proposes to re-value.

3. If a partial re-valuation only is proposed the report should contain two lists—*A* and *B*. *A* will be the list of estates, the proprietors of which have applied for re-valuation under section 13 of the Act; *B*, the list of estates which the Collector *proprio motu* desires to re-value. In general, list *A* will evidently be composed of estates the valuation of which is considered by the proprietors to be too high, and *B* of estates not at present valued, or, in the opinion of the Collector, probably valued too low. The lists shall show (1) name of estate, (2) date from which previous valuation took effect, (3) Government revenue, if any, (4) amount of previous valuation. When the estate has never been valued, columns 2 and 4 will be blank.

4. The Commissioner will submit a divisional report to the Board for orders, which will be due on the 15th February, and on its receipt orders will be passed determining the extent to which re-valuation shall take place in each district. Any landholder who applies for re-valuation within the first three months of the year after the expiration of the quinquennial period is entitled to have effect given to such re-valuation from the beginning of that year (section 13). Other re-valuations will, however, not ordinarily take effect till the beginning of the cess year following that in which they are made.

5. If the Government directs, under section 12, that the whole district or a part thereof shall be re-valued, the Collector shall issue a proclamation, as required by section 14, to be followed by notices under section 16.

6. Notwithstanding the wording of section 16, a notice under that section should be served, even though a return in the form of Schedule A has been given in by the holders of an estate or under-tenure in pursuance of the orders of the proclamation, in order to avoid the evasion of the requirements of the

section, should the submission of the said return be subsequently repudiated.

7. Where the re-valuation of particular estates or tenures only has been ordered under section 15, no general proclamation will be necessary: notices under section 16 may at once be served in respect of the estates and tenures which are to be re-valued. The re-valuations will then proceed according to the Act.

8. Unless the re-valuation of the entire district or part of a district is ordered, Registers I to IV—*vide* Appendix B of this Chapter—need not be entirely re-written, but new entries can be made at the end, retaining the old serial numbers for estates re-valued, and making a note to that effect opposite that number in the body of the register, and adding new serial numbers for the estates valued for the first time.

9. In cases where the lands of any estate may be situate within one or more districts other than that on the revenue register of which the estate may be borne, the valuation of the entire estate shall be made by the Collector of such latter district, and such Collector shall, on the completion of the valuation, and on issue for publication of the valuation roll under section 35 of the Act, note on the back of the statement of valuation the valuation fixed for the lands so situate in one or more such other districts, and shall, on the valuation becoming final, forward extracts of the valuation statement referring to such lands to the Collectors of such districts respectively.

10. The progress made in valuation or re-valuation shall be reported monthly to the Board through the Commissioner according to the forms given in section XI of these Rules, under the head of statements, not later than the 15th of the month following that for which the statements are due.

Notices.

11. All notices under sections 16 or 32 of the Act should, when the owner of the estate or tenure is known, be served in the manner prescribed by clause 2, and also in that prescribed by clause 31 of section 96; and when the serving peon reports that no malcutcherry exists, a copy of the notice must, in case of an estate paying its annual revenue by four instalments, be forwarded to the collectorate accountant's office, to be served on the agent, as provided in that clause. The above mode of service is prescribed as the more easy and expeditious; but it is quite in the discretion of the Collector to adopt any of the other methods of service authorized by the law which may, under special circumstances, be considered more advantageous. In the case of an estate known to be under the Court of Wards, the notices should be served by a registered letter directed to the Collector in charge thereof, and it will be his duty to see that the notice is complied with within the prescribed period, or to show sufficient cause to the contrary. The cost of serving notices on estates situate in districts other than that issuing the notices is to be borne by the District Road Fund

of the district from which the notices are issued without reference to the district in which they are served, except in the cases provided for in the final clause of rule 6, section V of this chapter.

12. As soon as a peon returns after the service of any notice, his statement of the due service of such notice should be at once recorded before the Deputy Collector, and filed with the printed form of return which he should give in, signed by the chowkeydar, and, if possible, by some respectable inhabitant of the place where the notice has been affixed; and these papers, together with receipt of the agent receiving a copy (if any) of the notice from the accountant's office, should be filed with the papers to which the notice relates.

13. The time referred to in section 17 of the Act must run from the date on which the service of notice is completed.

14. In all cases where a zemindar desires an extension of time for submission of his return, a verbal application may be admitted, and orders passed thereon, an office note thereof being recorded; but where a written petition is presented, it must be on the stamp which the law requires.

Form of zemindary returns in Schedule A annexed to the Act.

15. When a number of villages forming parts of different estates belong to one and the same owner, or when several estates are all leased out to the same putnidar at a certain aggregate jumma, the owner or putnidar must give in separate returns apportioning the rent as correctly as he may be able to do to each estate; for it is absolutely necessary that the amount of gross rental on which the road cess due for each estate is to be levied should be known in case of the subsequent transfer of such estate to other parties. Moreover, although the apportionment of the jumma on each estate is not generally essential to the procedure for valuation, yet it is necessary to ascertain the actual jumma apportioned to the estate in order to know whether it can be valued summarily.

In estates held in co-parcenary, the several shareholders will be required to submit a general return under Schedule A, showing the annual value of the entire estate. It will be, however, discretional with the Collector to receive a return showing the annual value of the alleged share of any shareholder, it being distinctly recorded thereon that the submission of such a return is not a sufficient compliance with the requisition of sections 16 and 17 of the Act. If the returns from the remaining shareholders are also submitted, it will be in the Collector's discretion to have prepared in his office one general return showing, from the returns so received, the valuation of the entire estate, and to accept the same under the same conditions in regard to revision under sections 22 and 23 as if that general return had been submitted in accordance with the Act. If the returns from the remaining shareholders are not submitted within the prescribed period, the Collector should record that he proceeds to value the estate under

section 21 of the Act, in consequence of the non-submission of the return required by law, and he can then compute the annual value of the entire estate on the return of any shareholder, taking that as a multiple of the whole, or, if he considers such a course inexpedient, he can proceed by other or local enquiry.

Schedule A, Part I.

16. Schedule A, Part I refers to what are commonly called *nij-jote* or *khamar* lands. Culturable but uncultivated lands, in any estate or tenure not included within the jote of any under-tenant or cultivating ryot, should be entered in the aggregate with specification of the area (which need only be approximately given) at the foot of Part I, as being in the actual occupation of the owner of such estate or tenure. Being uncultivated, and no rent being paid for them, they will not be assessed. If, however, the Collector considers that too great an extent of land has been so entered, or has reason to believe that, though entered as uncultivated, they are in reality under cultivation, it will be in his power to proceed to enquire into and value them under section 23 of the Act.

Schedule A, Part II.

17. The mode of calculating the value of rent in kind is given in the explanation under the definition of "cultivating ryot" in section 4 of the Act: if there have been no previous receipts, the land-holder should enter in Statement II an approximate estimate of what he expects his portion of the crop to be worth to him at market rates, together with cash paid, if any, as rent.

Persons paying more than Rs. 100 rent are not, under the definition given in section 4 of the Act, to be considered as cultivators, but as under-tenants, and should be entered under Part III. It will be the duty of the Road Cess Deputy Collector, when receiving returns in which persons paying more than Rs. 100 rent may have been entered under Part II, to serve them with a notice under section 24 of the Act, and to transfer them from Part II to Part III, under section 26.

18. A plot of resumed lakhiraj land is a tenure within the meaning of the definition of that term in section 4 of the Act; but when it is cultivated by the owner, and not sub-let for cultivation, whereby a greater rent is derived than is paid, it should be classed as a ryot's holding under Part II in the return for the estates for which the rent may be paid; but when the Collector has reason to believe that the lands are extensive and sub-let at a profit, he should act in accordance with section 24 of the Act.

When there is a dispute pending between a zemindar and his under-tenants or ryots as to the amount of rent payable in consequence of the former claiming an enhancement, the zemindar should, in preparing the return, enter the rent actually last

paid. His claim to enhancement will not be barred thereby under the latter part of section 20, clause (*b*) of the Act.

Schedule A, Part III.

19. The object of Part III, Schedule A, is to obtain from the party on whom the notice may be served such information in regard to under tenures as will enable the Collector either to serve a notice on the under-tenant, or summarily to assess the under-tenure under section 27 of the Act, and it will suffice for this purpose if, in the case of a large tenure comprising numerous villages, a sufficient number of villages are entered in column 3 for the identification of the tenure.

Schedule A, Part IV.

20. Local enquiry should not be made for the purpose of comparing or identifying rent-free tenures which may be returned in this Part with those already entered in Register No. 1 under the head of estates; but the assessment of such tenures returned in this Part should go on unreservedly, and provision should be made for granting relief on application from those who may have been assessed twice over.

21. All rent-free on revenue-free lands, whether such as should be entered in Register No. I or Register No. II, the annual value of which may be returned at, or may appear on, the face of the papers relating thereto to be under Rs. 5, are as heretofore to be exempted from valuation, unless in cases where any one person or religious institution may be supposed or known to possess more than one such plot, and the aggregate annual value of them, is, or is likely to be, above that limit. To carry this order into effect, from the aggregate annual value of all the plots entered in Part IV of any return under Schedule A, must be deducted those portions exempted from valuation under this order, together with their alleged value, and the valuation must be assessed on the balance. It will be necessary, therefore, to publish extracts from the valuation rolls for only the lakhiraj tenures not so exempted.

Summary valuations.

22. When making over to the Cess Deputy Collector the list of estates, the re-valuation of which has been sanctioned, the Collector should give instructions as to which of the estates with a revenue under Rs. 100 or revenue-free should be valued on returns and which summarily. Tenures shown in the returns as paying rent of under Rs. 100 should, as a rule, be valued summarily; but the Deputy Collector should refer to the Collector in all cases in which he has reason to doubt whether the maximum summary valuation of three times the rent is sufficient.

23. In issuing orders as above, either regarding estates or tenures, the Collector must be guided by his knowledge of the value of land in his district, and by any information he can obtain from the Collectorate records, and should, as a rule, direct their summary

assessment, unless he has reason to believe, without making detailed enquiries, that the extreme value which he can fix under section 27 or 28 of the Act is very considerably within their proper valuation, and in that case only should he have recourse to the issue of notices under section 16.

24. The assessments under section 27 of the Act, it will be seen, can be made in either of two ways: *first*, on a multiple of the sudder jumma; *second*, on an average rate per acre or bigha.

25. The Deputy Collector should prepare for the Collector a statement in the form (No. 2) given in Appendix C. The Collector should then fix the multiple of the sudder jumma (if he adopts that mode of valuation) at which the valuation should be made by the Deputy Collector at the maximum prescribed by the Act, unless there be special reasons for reducing it. Where the area is known, and he determines to adopt the second mode of valuation, he should fix an average per acre or bigha for each local division according to which all the estates to be summarily assessed in that local division should be valued, and determine whether, looking to the extension of cultivation generally within that tract, the rate should be calculated on the whole area, or only on a part, say one-fourth, one-third, one-half, &c., as the condition of the tract may seem to require.

26. It is to be observed that when the valuation of petty estates is made at a certain rate per acre, the annual value assessed can exceed three times the annual value or rent payable therefor.

27. The process of summary valuation under sections 27 and 28 of the Act avoids much of the tediousness and labour involved in a regular valuation on returns. It should therefore be adopted whenever this can be done without undue sacrifice of the interests of Government; but it is very necessary that Collectors should scrutinize the statement submitted to them by the Road Cess Deputy Collectors under rule 25 above, and should exclude from summary aluations all estates and tenures in which there may be a strong presumption that their annual value will be considerably in excess of the maximum which could be summarily fixed. Estates in districts not fully cultivated at the time of the decennial settlement, and tenures granted for religious purposes, or for the maintenance of members of the family of the grantee, and those of which the value may be supposed to have been largely increased since settlement of grant owing to extension of cultivation or to other causes tending to increase the value of the land, should be valued regularly after the receipt of returns.

28. If an estate or tenure be assessed under these sections, and the holder fails to contest the assessment by filing a return under Schedule A, the assessment becomes final, and the Collector has no concern with any under-tenures therein; but if the holder of an estate or tenure, summarily assessed under

this section, contests the assessment by filing a return under Schedule A, then the return must be accepted under the conditions attached to returns under section 16 of the Act, and the assessment must be made and sub-tenures entered in Registers Nos. II and IV, and assessed accordingly.

29. On an estate being summarily valued as paying less than Rs. 100 rent, if the owner, being dissatisfied, lodges a return in the form of Schedule A, showing that the land is under-let for more than a hundred rupees, a return must be called for from the tenure-holder under section 16 of the Act, and valuations made in the regular course.

Fines and their realization.

30. Section 18 contains the provisions empowering a Collector to fine in the case of failure to submit a return under Schedule A within the prescribed time. As soon as such a fine is imposed, he should issue a notice in the vernacular printed form, warning the parties in default of the imposition of the fine. Fines should not be allowed to run too long unrealized.

31. A Deputy Collector must obtain the permission of the Collector before adopting the attachment procedure of section 99 for the recovery of fines or any other dues under the Act.

Acceptance and correction of returns.

32. On the submission of any return under section 16 or 32 of the Act, the Deputy Collector will, under the advice of the Collector, determine whether any steps are to be taken under sections 23 and 24 for the valuation of the description of lands therein described. As a general rule, all returns of such lands should be accepted as correct, unless there are any strong grounds to believe that the valuation given in the return for the land under Part I is decidedly understated or incorrect. If there be good reasons to suppose that a person entered in Part II as a cultivating ryot is in fact a tenure-holder, receiving a sum considerably in excess of the rent entered in the return against him, the procedure of section 24 should be followed. Should a person entered as a ryot in the zemindar's return complain that he is a tenure-holder, the Collector should serve him with a notice under section 16; and if the return made thereon shows that the annual value of the land of such complainant is greater than the rent for which he is entered in the zemindar's return, the Collector will amend the zemindar's return accordingly, entering the complainant under Part III instead of under Part II. The entries in Part III must be accepted, subject of course to a prosecution under section 22; and the Deputy Collector will also determine, under the orders of the Collector, whether such a prosecution is to be instituted. That section is not by any means to be regarded as a dead-letter, but should only be enforced where there are such grounds for believing the return false as would secure a conviction.

33. Although recourse to valuation should not be unnecessarily had under sections 21, 23, and 24 of the Act, should such be necessary, the Deputy Collector should first record his reasons for taking such a course; then the enquiry should be made and the valuation conducted by the Deputy Collector himself.

34. Under section 95 of the Act, no return made under the Act is admissible as evidence against any one except the party submitting it. All petitions of objections made by other parties to such returns should be rejected without enquiry, the state of the law being explained to the persons presenting the petitions.

35. From the returns submitted, the tenures noted therein, which may not have been already ascertained from the Collector's books, or corrections of such latter when necessary, will be entered in the respective Registers Nos. II and IV, and the same steps followed in regard to those tenures as above prescribed in reference to estates.

Of valuation rolls.

36. Valuation rolls under section 34 of the Act for any estate should be prepared as soon as its valuation, whether from returns, or by the Collector, is completed, and a copy issued at once under section 35, without waiting for the completion of the work of valuation in the district. One copy of the entire valuation roll should be posted up at the mal-cutcherry of the estate to which it refers, and another forwarded by post to the address of the holder of the estate if the same be known, or be delivered to the agent or mukhtear when he may be present. As regards tenure-holders, it will suffice if copies of such part only of the valuation rolls of the parent estate as may relate to these tenures be served: one to be posted in the mal-cutcherry of each tenure, or, if there be no mal-cutcherry, in some conspicuous place in or near such tenure; and a second copy to be despatched to the address of the tenure-holder if the same be known.

Valuation statement.

37. The valuation statement prescribed by section 34 of the Act, should be filled up in the following manner. A model of a valuation statement properly filled up is annexed as appendix A:—

(i) There should be entered opposite the name of the proprietor the annual value of (*a*) all the lands held in his own possession under Part I, nij-jote; (*b*) those cultivated through his ryots, Part II; (*c*) those held by tenants holding direct from him, Part III; and lastly, in Part IV, the lakhiraj lands situated within the lands of which details are given as above in Parts I and II, but not lakhiraj lands situated within any of the tenures in Part III, as these should appear with the details of those tenures. The aggregate of the entries in columns 4, 8, 13, and 19 will be the total valuation of the entire estate, and be shown in column 20. In column 21 should

be entered the amount of revenue annually payable to Government on which the deduction specified in section 41, clause 1, is to be calculated. It is to be remembered that that amount will be the net revenue, that is, after deducting from the revenue payable to Government the proportion that may be due on account of portions of the estate situated within the limits of the municipality, and therefore exempted from liability to the road cess under the proviso of section 2 of the Act.

(ii) Below the entries made as above will come the details of the tenures held direct from the proprietor, to be entered in the order in which they are written in Part III above The annual value of each will be sub-divided into the annual value of each of the four parts, so that the total amount entered for each tenure in column 20 will be the same as that entered for the tenure in column 10. The amount of rent paid for each tenure or sub-tenure will, it is to be observed, be entered in column 21 of the proprietor's entries opposite such tenure. All sub-tenures of any one tenure must be carefully entered immediately below that tenure before the details of the tenure next in order are brought on the statement, and care must be taken that the details of the lakhiraj lands in Part IV appear opposite the name of the tenant or sub-tenant within whose tenure they may be situated.

(iii) When all the tenures and their subordinate tenures have been entered, the columns 4, 8, 13, and 19 should be added up, and the aggregate of their totals should equal the amount shown in column 13 of the proprietor's row of entries. The aggregate of the totals of the columns 4, 8, 14, and 19 of the entire statement will give the entire valuation of the estate, and agree with the amount entered in column 20 in the proprietor's row of entries. Column 14 has been introduced to show the valuation of estates or tenures summarily assessed, when, in consequence of this method of valuation having been adopted, no details can be given under the several Parts I to IV.

38. The roll and statement must be filled in according to the Collector's order, and then, if such order be altered on appeal by the Commissioner, the necessary correction must be made in red ink in the valuation statement only.

Copies.

39 It will be observed that section 34 of the Act authorizes the charge of copying fees only for copies and extracts from returns and rolls supplied under that section. The Board direct that the copying fees to be paid for such copies and extracts be at the same rate as the copying

fees directed to be levied for general purposes by Chapter XI, section 6, clause 11 of the Board's Rules, *viz.* one and a half anna for every hundred vernacular words and three annas for every hundred English words, four figures counting as a word.

Miscellaneous.

40. Section 43 of the Act contains the rule for distributing among the separate estates into which a parent estate may be divided under the Partitions Acts, the valuation which was made of the parent estate and which has not expired by time.

41. Section 44 contains the rules for similarly distributing the liability to pay the cesses among the separate parts of a valued estate for which separate accounts of revenue are opened under Act XI of 1859, or under section 70 of Bengal Act VII of 1876 (the Land Registration Act). It will be observed that *primâ facie* the liability for cess will be distributed in the same proportions as the liability for land revenue; any case in which objections to this course are made should be fully reported to the Commissioner and by him to the Board, with the recommendations of the reporting officer as to how the matter should be dealt with. The Board will then pass special instructions under clause 4 of the section.

SECTION III.

Assessment of Cesses.

1. As soon as the rate at which the cesses are to be levied in any year has been determined under sections 38 and 39, the Collector will issue the notices under section 40.

Latest date of payment.

2. The cess on lands being payable under clause 1, section 42 of the Act in respect of revenue-paying estates, on the same dates as the land revenue, the latest dates of payment are as follows (*vide* Board's Rules, Volume 1, Chapter XIV, Section I, Clause I):—

Districts in which the Bengali or Umli year is current ...	12th Jan.	28th March	28th June	28th Sept.
Chittagong	25th Feb.	25th May	25th June	25th Sept 26th Dec.
Districts in which the Fusli year is current	12th Jan.	28th March	7th June	28th Sept.
Orissa	28th April	8th Nov.		

3. Under clause 2 of the same section of the Act, the following latest dates have been fixed for payment in respect of estates whereon no revenue is payable (*vide* Government order No. 1827, dated 24th July 1875):—

Districts in which the Bengali or Umli year is current ...	12th January	28th June.
Chittagong	25th May	26th December.
Districts in which the Fusli year is current ...	12th January	7th June.
Orissa	28th April	8th November.

4. Under section 57 of the Act, the following latest dates have been fixed for the payment to the holder of the estate or tenure (in

the return of which such land has been included) of the cesses on land for which no rent is payable (*vide* Government order No. 1827, dated 24th July 1875) :—

Districts in which the Bengali or Umli year is current ...	1st May	1st November.
Chittagong	1st April	1st ,,
Districts in which the Fusli year is current ...	1st May	1st ,,
Orissa	1st April	1st October.

5. Whenever the Collector shall have cause to serve a notice under section 66, or shall have made an order under section 68 in respect of any land which is held rent-free, the cesses will be payable by the holder of such land to the Collector direct under sections 70 and 71 ; and in the same instalments and on the same latest dates as those on which the cesses on account of revenue-free estates are payable (sections 66 and 70).

6. The cesses on mines are payable in two equal instalments, on the 31st March and 30th June respectively (*vide* section 80).

7. The cesses being now in full operations, it is no longer necessary to specify any particular period as that for which the instalment is due. They should be treated as the first, or second, or other instalment, as the case may be, payable in the year in which they occur.

Assessment of Government estates.

8. Estates, the property of Government, come under the definition of estates in section 4 of the Act ; and in dealing with them under section 41 the Government must be looked upon as the holder. The mode of calculation of the cess will be the same as for other estates, but as the net rental payable to Government as proprietor is exactly the amount of revenue of the estates on which the deduction has to be calculated, the Government will pay in advance as road cess exactly as much as it will be entitled to receive from the farmer or under-tenants holding direct.

Illustration.—In a district in which road cess is levied at the maximum rate, the gross annual value of an estate is Rs. 1,200, the middlemen holding direct from the farmer pay him Rs. 1,000, he paying Government Rs. 800. The middlemen will receive from the cultivating ryots, under section 41, clause 3, 1,200 pice ; the farmer will receive from the middlemen, under clause 2, $1,200 \times 2 - 1,000 = 1,400$ pice. Government will receive from the farmer, under clause 2, $1,200 \times 2 - 800 = 1,600$ pice. Government will pay, under clause 1, $1,200 \times 2 - 800 = 1,600$ pice. Under the above conditions, were the estate held khas, *i.e.* without a farmer, Government would receive from the middlemen $1,200 \times 2 - 1,000 = 1,400$ pice, and would pay $1,200 \times 2 - 1,000 = 1,400$ pice. Were the estate free from tenures of every kind, Government would collect from the cultivating ryots 1,200 pice, and would pay $1,200 \times 2 - 1,200 = 1,200$ pice.

9. Under section 7 of the Act, the Government cannot be required to pay from the public revenues any sum as excess of such sums as may have been paid as such cess to Collectors by persons liable to pay the same.

10. Collectors who have received extracts of valuation statements under Rule 9 of section 2 of this chapter, shall forward to the Collector who made the valuation of the estate a statement showing the amount of cesses due on the valuation specified in the extract, calculated at the rate fixed under section 38 of the Act for the levy of the road cess in his own district, and at the rate fixed for the public works cess by the Lieutenant-Governor under section 39.

11. The Cess Collector shall, on receipt of such statement, add the amount specified therein to the amount of cesses due from the lands within his own district, and such total shall be entered as the amended total of column 15 of Register No. VIII, and in the corresponding column of the notice which, if one has already been issued under section 40, must be re-issued, showing the amount of cess due as amended, and the Collector, after realizing the amount, will remit the sums due to the other districts respectively, in view to their being credited to their respective district cess funds.

Illustration.—An estate situated in district A, where the rate is fixed for road cess at 2 pice per rupee, has a portion X in district B where the rate is 1½ pice, and a portion Y in district C where the rate is 1 pice. The public works cess rate is fixed at 2 pice per rupee for the whole province. Say the Government revenue of the estate is Rs. 300, and the whole valuation Rs. 1,000. Let the valuation of X be Rs. 80 and of Y be Rs. 70, the assessment valuation statement will be as follows :—

In district A 850×4 pice—(proportionate Government revenue 255×2 pice) = 2,890 pice. In district B $80 \times 3\frac{1}{2}$ pice—$24 \times 1\frac{3}{4}$ pice=238 pice. In district C 70×3 pice—$21 \times 1\frac{1}{2}$ pice=178½ pice.

The amounts due to districts A, B, and C must be tendered on different chalans or shown separately on the same chalan and credited in separate columns in the treasury accounts register. At the end of the month the amount due to B and C should be remitted by the Collector of A to the Collectors of B and C, together with all other similar sums due to them.

SECTION IV.

Collection of Cesses.

1. Whenever it may be necessary to serve notices under section 40, care should be taken that the service is completed before the first date fixed for the payment of the first instalments of revenue-paying estates, and for the payment of the first instalments of revenue-free estates, as the case may be.

2. It will be observed that in revenue-paying estates the instalments are due on the dates fixed as the last days for the receipt of Government revenue. The cesses are therefore due with the Government kists, and Collectors should use all their influence and exertions to get them paid simultaneously.

3. With the above object, where the land revenue of the shares for which separate accounts have been opened is paid in according to the latest days of payment prescribed for the whole estate, the road cess should be paid in also by similar instalments, whatever may be the amount of the revenue payable by the share for which a separate account has been opened, whether above or below Rs. 100.

4. The towji establishment should record the revenue due on account of the cesses on lands in books in exactly the same form and with the same details as the books now used in that department for the collection on account of land revenue.

5. Payments of cess will be received and credited by the Collector in the cess department.

6. On the last day of payment, and for three or four days previously, the towji clerks of the cess department should sit in the towjikhana and draw up the accountant's lists of payments on his behalf. This will obviate the necessity of separate lists being written up by the accountant's clerks.

7. If, on expiration of the fixed date for the payment of any instalment, any portion thereof remain unpaid, the Collector will prepare in the cess department a list of such balances for realization.

8. The Collector should divide the defaulters into groups according to the geographical position of their estates, so as to economise labour as much as possible by entrusting the service of processes under section 100 relating to one neighbourhood to the same peon of the cess establishment. Care should be taken that the total sum of which the realization is entrusted to one peon is not so large as to tempt the peon to dishonesty.

SECTION V.

Notices and Processes.

1. Under section 97 the cost of service of all notices and processes under the Act (whether they be of the classes on account of which no costs are recoverable, or of the classes on account of which costs are recoverable from the parties concerned), shall, in the first instance, be defrayed from the District Road Fund. Under the proviso to that section no amount shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under the Act other

than notices of demand to pay any amount of cess which has become due.

2. The District Committees are, under the law, entitled to be recouped only for those notices, the costs of serving which are recoverable from the parties concerned.

3. In the exercise of the power conferred on them by clause (*b*) section 106 of the Act, the Board have sanctioned a fee of eight annas for each fee paying process to cover all charges including boat-hire and the like, supplemented by an additional fee of four annas per diem in all cases in which the peon is detained more than 24 hours, for all the districts of the Lower Provinces except Darjeeling, where the rate will be one rupee per process for the present.

4. Notices and processes will be issued by a staff of cess peons specially entertained for the purpose in each district. The rate has been fixed on a scale sufficient to cover cost of this establishment. As all notices and fees, whether fees are recoverable on them or not, will be served by the same staff, it will not be possible to determine exactly what is the cost of serving each notice on which the cost is recoverable. The approximate average cost can, however, be ascertained for each district by dividing the total annual cost of the process-serving establishment among the total number of notices and processes of all kinds served in the course of the year.

5. No stamps should be used in the payment of road cess processes, and the general orders in regard to revenue executive processes will not therefore be applicable. All fees should be recovered in cash, and credited to the Road Cess Committees' funds. Obviously, if recovered in stamps, the amount would go to Government. A register must be kept up showing all processes served, distinguishing those that are gratuitous from those the cost of which is recoverable, and also showing recoveries.

6. In cases in which one District Committee is required to serve notices for another district, a debtor and creditor account should, as a rule, be kept up in each district, showing the number of notices served, accounts being adjusted annually, and the surplus paid for at the same rate as is fixed for notices, the costs of which are recoverable. When, however, it is probable that the account will be fairly balanced, Committees may, by mutual consent, dispense with such accounts, and then no interchange of payment will be needed.

SECTION VI.

Chapter V, Part II of the Act.—Mines, Railways, and other Immoveable Property.

1. The instructions given in the preceding sections of this chapter, in regard to valuation, assessment, and levy of cess on land,

will apply *mutatis mutandis* to Part II, Chapter V of the Act, which relates to mines, railways, and other immoveable property.

2. The only point to which it is necessary to call attention is that, if a Collector deems any valuation return made under this chapter to be incorrect, he may proceed to re-value the property without the previous institution of a prosecution (*vide* section 75 of the Act).

3. The entire property of the Railway Companies is exempted from payment of the cesses.

4. Government forests are all exempted from the liability to pay cesses.

SECTION VII.

Remissions.

1. At the close of each quarter, when the statement of arrears has been prepared, the Collector shall make out a list of such as are irrecoverable, or on any other ground ought to be remitted, and forward it to the Commissioner for sanction. The list should be divided into two parts—

(i) items which cannot be collected out of the demand of previous years or the current year, but on account of which no permanent deduction is to be made from the demand of future years.

(ii) items which involve also a permanent abatement from the demand of future years.

2. If the remissions and abatements recommended are of the following descriptions:—

(*a*) cess due on lakhiraj estates summarily valued, which cannot be traced;

(*b*) double assessments owing to mistakes;

(*c*) cess due from estates transferred to other districts;

(*d*) cess due for estates totally destroyed by diluvion or so injured as to be abandoned by their proprietors, and Government revenue no longer paid;

(*e*) cess due for lands included within municipalities—the Commissioner shall pass orders without further reference.

3. If the remissions recommended are tantamount to reductions of valuations within the period of their currency under section 36

of the Act, on grounds other than those specified as (*d*) and (*e*), the Commissioner shall refer the proposal for the sanction of the Board, with such remarks as may be necessary to explain each recommendation.

4. In general, remission should be given of both cesses equally or proportionately. Thus, if less than the full demand for both cesses is to be remitted, half of each cess should be remitted in preference to the whole of one cess.

SECTION VIII.

Amalgamation of the Cesses.

1. As the demand for the road cess always bears a definite proportion to that of the Public Works cess, there is no necessity to keep up separate accounts of the cesses, involving in all cases double clerical labour, and double operations to recover from defaulters. All demands should therefore be shown jointly in the registers, all payments made, whether one cess is specified or not are to be treated as joint payments so far as the Government is concerned, and the total receipts are to be divided either equally, or, if the cesses are not levied at the same rate, in the proportion borne by the rates.

2. Though the chalans need contain no specification of the amount of each cess, and when they do contain any such specification it is to be ignored, and the amount paid to be entered as joint payment, the rule prescribing specification of the *district* on account of which the joint payment is made must be carefully observed Thus, if a sum of Rs. 25 is due for the cesses on account of an estate situated partly in district A and partly in district B, say Rs. 20 for A and Rs. 5 for B, either one chalan should be tendered for Rs. 20 for A and another for Rs. 5 for B, or the fact that Rs. 20 is on account of district A and Rs. 5 for district B, must be specified on one and the same chalan.

3. The Collectorate Accountant will enter all payments for cess jointly, but with a separate column in the register for each district, and at the end of the month he will, under the instructions of the Accountant General, divide the receipts on account of his own district in the proportion borne by the rates of the two cesses, and remit to the other districts the full amounts collected on their account.

4. All necessary adjustments between the cesses will be calculated in the Road Cess Office, and the result communicated to the Collector in his Treasury Department. The Collectorate Accountant will be in no way responsible for the correctness of the calculation, but will merely give effect to it when he divides the receipts of the next succeeding month under the instructions of the Accountant-General.

5. Adjustments are necessary in the Road Cess Office, because the rate of road cess may fluctuate from year to year. Thus, suppose the rate for road cess in any district to be one pice in the rupee for 1879-80, one and a half pice for 1880-81, and two pice for 1881-82, and in the first quarter of 1881-82, Rs. 50,000 to be paid into the treasury on account of the district itself, besides payments on account of other districts, the Collectorate Accountant will credit Rs. 25,000 to each cess; but if Rs. 3,000 are on account of 1879-80, Rs. 7,000 on account of 1880-81, and the balance Rs. 40,000 on account of 1881-82, the correct division is—

	1879-80.	1880-81.	1881-82.	Total.
	Rs.	Rs.	Rs.	Rs.
Road cess	1,000	3,000	20,000	24,000
Public works cess ...	2,000	4,000	20,000	26,000
Total ...	3,000	7,000	40,000	50,000

Thus Rs. 1,000 will be due from the road cess to the public works cess, and adjustment will be necessary. Such adjustments should be made, not by the transfer in account of receipts which have already been credited to the cesses respectively, but at the next monthly division of the joint receipts. This will obviously only apply to districts changing their rate of road cess. In the treasury books (*i.e.* registers subordinate to each book) the amount of the adjustment should be specified separately from the amount of the distribution for the current month.

6. All collections received in one district by transfer from another, under rule 3 above, should be apportioned in the ratio between the Road cess and Public Works cess rates in precisely the same way as sums collected in the district, the Collector in his Treasury Department merely dividing the gross receipts, and subsequently in his Road Cess Department determining whether any adjustment is necessary, owing to part of the amount being due for a period when the rates of road cess are different.

SECTION IX.

Agreement of accounts between Cess and Treasury Offices.

1. To prevent confusion in the accounts and in the quarterly returns made to the Board, it is of the utmost importance to ascertain that the Collector's accounts in his Cess Office agree with those in his Treasury. In future, to secure this object, the Cess Deputy Collector must satisfy himself every month that the accounts are in accord.

2. For this purpose a statement should be prepared month by month in the Cess Office in the following form, which is filled up with specimen entries:

Month of July 1879.

1	2	3	4	5	6	7
	Receipts in treasury and method of division.	Receipts in Cess Office and period for which due.				
		On account of period from 1st April to 30th September 1878.	On account of current year.	In anticipation for 1879-80.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Road cess ...	6,000*	1,425	4,500	300†	6,225	
Public works cess ...	8,000*	1,375	6,000	400	7,775	
Total ...	14,000	2,800‡	10,500	700	14,000	

* The actual credits were Rs. 5,780 and Rs. 8,220 in order to satisfy the adjustment necessary for the accounts of the previous quarter: but the normal division of the receipts of the month is shown here.

† The rate of road cess should be assumed to be the same for the ensuing year as for the current year till it is actually known.

‡ Road cess was collected at full rates for 1877-78.

N.B.—The total of column 6 must of course be brought into agreement with column 2.

Countersigned.

A. B.,	E. F.,	C. D.,
Accountant.	*Cess Deputy Collector.*	*Cess Head Clerk.*

3. These monthly statements should be filed in a book in the Cess Office after being signed by the Treasury Accountant and the Cess Head Clerk, and contersigned by the Cess Deputy Collector. It is evdent that the quarterly adjustment will be prepared without any difficulty if they are properly kept up, and also that the quarterly and annual returns will be easily reconciled with the treasury figures.

4. The Members of Road Cess Committees are bound, in the same manner as officers of Government, to observe and execute the orders of the Accountant-General in all matters of account, audit, adjustment, and payment.

SECTION X.

Miscellaneous.

1. The valuations, on returns or summary, made under Chapter IV, Part II, of the Act, will be noted in the Registers Nos. I to IV if the lands are annexed to estates or tenures entered in them, or in Register No. IX if the holders are allowed to pay direct to the Collector; and particulars of demands, collections, &c.,

of lakhiraj lands will be shown against the same registers in the quarterly and annual returns of demands, collections, remissions and arrears of cess.

2. Under Chapter VI, Part II of the Act, the petty lakhiraj holdings of Orissa and Midnapore will first be entered in registers Nos. I to IV or IX, as the case may be, and be then amalgamated with one or other of the entries in one or other of the Registers Nos. I to IV, an explanatory note being made in the column of remarks against the original entry.

3. Appeals to Commissioners under section 104 of the Act for the entry of which special provision has not been made in Register No. VII, and appeals to the Collector under sections 101 and 102 should be entered in General Register No. 15 (39), pages 272 and 277, Board's Rules, Volume I.

SECTION XI.

Registers and Statements.

Registers.

1. The registers to be kept up in connection with the cesses are the following:—

Register No. I.—Estates, revenue-paying and revenue-free, *vide* definition (1) of "estates" in section 4 of the Act. [See Appendix B, No. 1.]

Register No. II.—Tenures of estates entered in Register No. 1. [See Appendix B, No. 2.]

Register No. III.—Lands under difinitions (2) and (3) of "estates" in section 4 of the Act. [See Appendix B, No. 3.]

Register No. IV.—Tenures of lands entered in Register No. III. [See Appendix B, No. 4.]

Register No V.—Fines imposed under the Act. [See Appendix B, No. 5]

Register No. VI.—Valuation-rolls under section 34 of the Act. [See Appendix B, No 6.]

Register No VII.—Appeals to Commissioner under sections 102 and 103 of the Act, and also under section 104 as far as appeals under sections 20 and 53 are concerned. [See Appendix B, No. 7.]

Register No. VIII.—Notices under section 40 of the Act. [See Appendix B, No. 8.]

Register No. IX.—Rent-free lands under section 71 of the Act. [See Appendix B, No. 9]

Register No. X.—Immoveable property under Part II, Chapter V of the Act. [See Appendix B, No. 10.]

Register No. XI.– Notices under sections 78 and 80 of the Act. [See Appendix B, No. 11.]

Register No. XII.—Notices and extracts under section 52 of the Act. [See Appendix B, No. 12.]

Register No. XIII.—Part I, supplementary returns under section 59 of the Act. Part II, additional returns under section 64 of the Act. [See Appendix B, No. 13.]

Register No. XIV.—Notices under section 66 of the Act and of returns made to Collector on those notices. [See Appendix B No. 14.]

Register No. XV.—Petitions to Collector under section 67 and, of returns made on orders thereon. [See Appendix B, No. 15.]

The forms of these registers with instructions for the preparation of each given in Appendix B.

Statements.

2. The following statements are prescribed for valuation purposes:—

Statement of valuation of estates under section 34 of the Act. [See Appendix C, No. 1.]

Statement of valuation on multiple of jumma or rate per acre or bigah. [See Appendix C, No. 2, and rule 25, section II of this chapter.]

Monthly progress statement of valuations or re-valuations. [See Appendix C, No. 3, and rule 10, section II of this chapter.]

Monthly statement of financial progress of valuations or re-valuations. [See Appendix C, No. 4, and rule 10, section II of this chapter.]

3. The following periodical statements are to be submitted:—

Quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 5.]

Supplementary quarterly statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 6 and 7.]

Subsidiary statement, explanation sheet of figures shown in total A of quarterly statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No 8.]

Annual statement of demands, collections, and arrears of cess on lands and mines. [See Appendix C, No. 9.]

Supplementary annual statements of demands, collections, and arrears of cess on lands and mines, Parts I and II. [See Appendix C, Nos. 10 and 11.]

Annual statement required by the Government of India. [See Appendix C, No. 12.]

The form of these statements with instructions for preparing each are given in Appendix C.

4. The road and public work cesses will be embodied in one and the same statement, whether quaterly or annual.

5. The cess on lands in the case of revenue-paying estates being payable on the several dates specified in rule 2, section III of this chapter, the quarterly statements for Bengal, and the half-yearly statements for Orissa, must be prepared in the Cess Office on the 31st December, 31st March, 30th June, and 30th September, respectively, for the former; and on the 31st December and 30th June for the latter, in the form No. 5, Appendix C.

The cess due from revenue-free estates and from lakhiraj lands being payable in two instalments on the dates shown in rule 3 of section III of this chapter, should be entered only in the statement which embraces the date on which they fall due.

6. The cess on mines, &c., is payable in two equal instalments as specified in rule 6 of section III of this chapter, and should be shown against Register No. X in the above statement for the second and third quarters for Bengal, and in the second half-yearly statement for Orissa.

7. If, as contemplated by Circular No. 301A, dated 11th May 1877, supplementary statements (Forms Nos. 6 and 7, Appendix C) are properly checked by Collectors, these statements need not be submitted to the Board with each quarterly general return. The general return filled up for all its headings will suffice. The supplementary statements need only be submitted with the annual general return of each district, and even then they need not, for the purposes of the Board, be prepared with details, estate by estate; the totals for each district and for each column are all that will be required. The supplementary statements, both annual and quarterly, sent by one district officer to another, must be prepared as hitherto, and checked by one district in communication with the other, and the figures of the annual report to the Board must thus be ascertained to be correct from the corrections made in the four quarterly returns before being submitted; when they do not agree, explanations will have to be called for until reconciliation is effected.

8. Fractions of a rupee should be excluded from all the statements, except from the supplementary, quarterly and annual statement 6 and 7 and 10 and 11 of Appendix C. When the fraction exceeds eight annas, a unit should be added, otherwise it should be rejected. This rule must be applied, however, with the proviso that the total of any column or line from which fractions

are omitted shall not differ from the true total by more than half a unit, and to this end the details must be intelligently adjusted.

9. All these statements must be prepared in the Collectors' cess offices in triplicate; one to be returned with the Commissioner's resolution thereon for record in the Collector's office, the second to be forwarded to the Board with copy of the Commissioner's remarks, and the third to be retained in the Commissioner's office for record. District officers are specially requested to see that all anomalies and discrepancies which appear on the face of all the statements submitted by them are explained at the time when such statements are first submitted, so as to avoid the necessity of further explanations being called for.

10. The quarterly and half-yearly statements must be forwarded to the Commissioner within fifteen days from the date to which they refer, and the copy to the Board within one month. The annual statements must be forwarded to the Commissioner on the 1st November, and the copy to the Board, together with the Commissioner's annual report, on the 15th of that month. Particular attention must be given to the strict observance of these dates.

APPEN

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
THANA.	Name of estate and zemindar.	PART I—NIJ-JOTE LANDS.		PART II—RYOTWARI LANDS.					PART III—
		Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
	RAJNAGAR.	K. G. C. K.		Rs. A. P.	Muddun Mohun Chatterjee	Rs. A. P. 15 11 0	Rs. A. P. 2,158 13 3		Rs. A. P. 7,737 13 2
	—			2,210 8 3				Juggut Chundra Bose 1	134 8 0
	Khajeh Asanoollah							Juggobundhu Bose ... 2	1,094 5 3
								Rajchundra Ishur-Chundra 3	563 7 7
								Kali Kumar Sen ... 4	65·12 0
								Nobin Chunder Chuckerbutty ... 5	233 2 10
								Bhugwan Chunder Chuckerbutty ... 6	42 11 9
								Moonshi Hyahtullah 7	653 10 0
								Obhoy Churn Vakil ... 8	218 8 5
								Chundra Madhub Ghose... 9	1,288 9 9
								Hari Mohun Bannerji10	62 10 0
								Dinobundho Ghose ... 11	62 10 0
								Nundo Kumar Guhu 12	237 1 0
								Krishna Kumar Guhu... 13	1,203 4 7
								Wooma Kant Bhoomik 14	1,903 8 0
								DETAIL OF TENANTS AND UNDER-TENANTS.	
	Juggut Chundra Bose 1	.....	.....	134 8 0	.....	.....	134 8 0		
	Juggobundhu Bose 2	6 6 0 0	7 6 0	1,086 15 3	.....	.. ...	1,086 15 3		
	Rajchundra Ishurchundra .. 3	.....	.....	436 3 7	.. ...	. ...	436 3 7		
								Kristo Kumar Kur ..	51 5 6
								Tarini Churn Chuckerbutty	7 5 9
								Surbanand Nag	27 12 0
								Prosono Kumar Nag ...	7 3 3
								Rajkumar Dass... ...	19 3 6
								Dwarka Nath Pal ...	6 6 0
									119 4 0
	Kali Kumar Sen 4	.....	.....	39 12 0	.....	.....	39 12 0		

DIX A.

to in Rule 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 to 26.				NON-RENT-PAYING LANDS, THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under sections 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collections, section 51.	Net balance.	Total annual value, being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Muddun Mohun Chatterji ...	101 12 0	7,839 9 2							9,998 6 5	1,979 4 1		
									134 8 0	54 1 3		
									1,094 5 3	427 8 0		
		119 4 0			Kristo Kumar Kur	16 0 0	8 0 0	8 0 0	563 7 7	176 0 0		
									51 5 6	17 1 10		
									7 5 9	2 7 3		
									27 12 0	9 4 0		
									7 3 3	2 6 5		
									19 3 6	6 6 6		
									6 6 0	2 2 0		
			119 4 0						119 4 0			
									39 12 0	5 14 8		

APPEN

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
Thana.	Name of estate and zemindar.	PART I—NIJ-JOTE LANDS. Total area of land.	Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.	PART II—RYOTWARI LANDS. Annual value as given in column 7 of Part 2 of Return, or as fixed by Collector.	DEDUCT ON ACCOUNT OF RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26. Name.	Annual value of holding.	Net annual value.	Name of tenant.	PART III— Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
		K. G. C. K.		Rs. A. P.		Rs A.P.	Rs. A. P.		Rs. A. P.
	Nobin Chunder Chuckerbutty 6	2 4 0 0	9 2 6	195 3 3	..	.....	195 3 3		
								Ramkumar Kooshari...	20 12 10
								Juggut Chundra ...	1 4 3
									22 1 1
	Bhugwan Chunder Chuckerbutty 6	0 6 2 2	1 4 0	37 7 3			37 7 3		
								Ramkumar Kooshari...	3 12 9
								Juggut Chandra ...	0 8 9
									4 0 6
	Moonshi Hyahtulla 7	.....	.....	653 10 0			653 10 0		
	Obhoy Churn Vakil 8	.....	.....	153 13 5			153 13 5		
								Tara Chundra Vakeel	46 2 0
								Ditto	18 9 0
									64 11 0
	Chundra Madhub Ghose 9	0 1 1 0	1 0 0	972 12 3			972 12 3		
								Shoroop Chundra ...	33 0 0
								Guru Churn Barory ...	107 8 3
								Shyama Kisor Dey ...	47 4 9
								Gurupursad Jaipal ...	31 0 6
								Shadharam Mridha ...	18 0 0
								Gopal Kibarto Dass ...	48 0 0
									314 13 6
	Hari Mohun Banerji ... 10	.....	.....	62 10 0			62 10 0		
	Dinobundo Ghose 11	.....	.....	62 10 0			62 10 0		

DIX A.

to in Rule 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual values.	Summary valuation of sub-tenures under sections 20 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	R. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		22 1 1			Kali Kumar Gangooli ...	8 7 0	4 3 6	4 3 6	233 2 10	45 4 6		
					Chunder Sheekur Gangopadhya ...	5 1 0	2 8 6	2 8 6				
								6 12 0				
			22 1 1						20 12 10	6 14 11½		
									1 4 3	0 6 9		
									22 1 1			
		4 6							42 11 9	8 6 3		
			4 0 6						3 12 9	1 4 3		
									0 3 9	0 1 3		
									4 0 6			
									653 10 0	348 1 5		
		64 11 0							218 8 5	46 12 2		
									46 2 0	15 6 0		
									18 9 0	0 3 0		
			64 11 0						64 11 0			
									1,288 9 9	276 1 11		
		314 13 6							63 0 0	21 0 0		
									107 8 3	35 13 5		
									47 4 9	15 12 3		
									31 0 6	10 5 6		
									18 0 0	6 0 0		
									48 0 0	16 0 0		
			314 13 6						314 13 6			
									62 10 0	8 11 5		
									62 10 0	8 11 5		

Model form of valuation statement referred

1	2	3	4	5	6	7	8	9	10
THANA.	Name of estate and zemindar.	PARTI—NIJ-JOTE LANDS.		PART II—RYOTWARI LANDS.					PART III—
		Total area of land.	Aggregate annual value as given in return or as fixed by Collector or Commissioner on appeal.	Annual value as given in column 7 of Part 2 of Return or as fixed by Collector.	DEDUCT ON ACCOUNT OR RYOTS CLASSED AS UNDER-TENANTS UNDER SECTIONS 24 TO 26.			Name of tenant.	Annual value as given by under-tenant or fixed by Collector under sections 21, 27 and 28 and 31 and 32.
					Name.	Annual value of holding.	Net annual value.		
		K. G. C. K.		Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.
	Nundo Kumar Guha 12	.....	.....	114 1 0			114 1 0		
								Guru Das	48 0 0
								Chundra Nath ...	26 10 0
								Guru Churn	35 4 0
								Ishur Chundra ...	13 2 0
									123 0 0
	Krishna Kumar Ghose 13	.....	.....	1,203 4 7			1,203 4 7		
	Wooma Kant Bhoomik ... 14	.....	.....	1,903 8 0			1,903 8 0		
	Muddun Mohun Chatterjee ...	.....					101 12 0		
	Total ...	8 17 3 2	18 12 6	7,056 6 7			7,158 2 7		
	GRAND TOTAL ...	8 17 3 2	18 12 6	9,266 14 10		51 11 0	9,316 15 10		

to in Rule 37, Section II of this Chapter.

11	12	13	14	15	16	17	18	19	20	21	22	23
TENURES.				PART IV.							DATE OF	
TENURES ADDED BY COLLECTOR UNDER SECTIONS 24 TO 26.				NON-RENT-PAYING LANDS THE CESS OF WHICH IS PAYABLE TO THE HOLDERS OF ESTATES OR TENURES IN WHICH SITUATED.								
Name of tenure-holder.	Annual value of tenure.	Total annual value.	Summary valuations of sub-tenures under section 29 and 30.	Name of holder of estate or tenure within which lands are situated.	Name of holder of the non-rent-paying lands.	Annual value.	Less half as remuneration and costs of collection, section 51.	Net balance.	Total annual value, being total of columns 4, 8, 13, and 19.	Amount on which deduction is to be allowed under section 41.	Issue of copy of roll under section 35.	Service of copy of roll under section 35.
	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		123 0 0							237 1 0	70 1 1		
									48 0 0	16 0 0		
									26 10 0	8 14 0		
									35 4 0	11 12 0		
									13 2 0	4 6 0		
			123 0 0						123 0 0			
									1,203 4 7	971 12 7		
									1,003 8 0			
									101 12 0	51 11 0		
			647 14 1			29 8 0	14 12 0	14 12 0				
			647 14 1			29 8 0	14 12 0	14 12 0				

APPENDIX B.

* Forms of Registers.

No. 1.—*Register No.* 1.—*Estates, Revenue-paying and Revenue-free*—(*See Rule* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Thana and number of estate in general register A or B.—3. Name and number of estate on towjih, or of portion of an estate with a separate account under section 10 or 11 of Act XI of 1859, or section 70, Act VII (B.C.) of 1876, and names of recorded proprietors.—4. Sudder jumma of the estate, if paying revenue.—5. Date of issue of notice under section 16 of the Act.—6. Date of service of notice under section 16 of the Act.—7. Date when return is due.—8. Date of submission of return in form of Schedule A under section 16 of the Act.—9. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—10 and 11. Valuation under sections 20, 21, and 22 of the Act, divided into (*a*) Date of commencement; (*b*) Date of completion.—12, 13, and 14. Valuation under section 23 of the Act divided into (12) Date of commencement; (13) Date of completion; (14) Date of order on appeal.—15. Date of issue of notice under section 24 of the Act.—16. Date or service of notice under section 24 of the Act.—17. Date of receipt of return under section 24 of the Act.—18 and 19. Valuation under section 25 of the Act, divided into (18) Date of commencement; (19) Date of completion.—20. Remarks.

This register will contain the classes of estates specified in clause 1 of the definition of the word "estate" in section 4 of the Act. Columns 2, 3, and 4 will be filled in from the general registers A to C and Nos. 11, 12, 12A, and 39 of the Collector's office. The estates in each thana should, as far as possible, be entered consecutively together. When an estate lies partly in one thana and partly in another, it should be entered under the thana where the owner's residence or mal-cutcherry is situated. The revenue-paying estates of each thana should be first entered, then those revenue-free, as entered in the Collector's Register B. The dates in columns 4 to 18 must invariably be entered without delay so soon as the papers to which they relate are made over to the writers. Attention to this rule will enable the Collector thoroughly to watch and control the operation of the Act in regard to the issue of the notices specified in the register.

No. 2.—*Register No. II.—Tenures of Estates entered in Register No. I*—(*See Rule* 1, *Section XI of this Chapter*).

1. Consecutive number—2. Thana—3. Number and name of parent estate.—4. Nature of tenure, if known.—5. Name of tenure-holder or person paying rent for him, borne on the books of the holder of estates or tenure.—6. Name of village, thana, and district in which such person resides.—7. Name of village in which tenure is situated and its number in mo[redacted]ahwar Register C.—8. Annual rent paid by tenure-holder.—9. Date of issue of notice under section 16 of the Act.—10. Date of service of

* In the old registers the pergunnah is the local division. On re-valuation, however, the thana must be introduced as the local division, and the cess registers made to correspond with the general registers under Act VII (B.C.) of 1876.

notice under section 16 of the Act.—11. Date when return is due.—12. Date of submission of return in form of Schedule A under section 16 of the Act.—13. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act—14 and 15. Valuation under sections 20, 21, and 22 of the Act, divided into (14) Date of commencement (15) Date of completion.—16 and 17. Valuation under section 23 of the Act, divided into (16) Date of commencement; (17) Date of completion.—18. Date of order in appeal.—19. Date of issue of notice under section 24 of the Act.—20. Date of service of notice under section 24 of the Act.—21. Date of receipt of return under section 24 of the Act.—22 and 23. Valuation under section 25 of the Act, divided into (22) Date of commencement; (23) Date of completion.—24. Remarks.

In this register the estates will be entered in the same consecutive order as in Register No. I, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets. Some of these tenures can be ascertained by reference to the Collector's Registers E to K and No. 14, but the greater number can be ascertained only after the submission of the returns in the form of Schedule A, or after valuation under sections 20, 21, 22, and 24 of the Act. Lakhiraj lands entered in Part IV of any return filed under the Act should be entered in this register as tenures of the estates for which the return is filed, unless they may be known to be confirmed lakhiraj recorded in the Collector's Register B, in which case they should have been entered in Register No. I, and need not therefore be again entered in this register.

No. 3.—Register No. III.—Lands under Clauses 2 and 3 of the definition of the word "Estate" in Section 4 of the Act—(See Rule 1, Section XI of this Chapter).

1. Consecutive number.—2. Thana and number in general Register A or B.—3. Description of land.—4. Name of recorded holder.—5. Revenue or rent payable.—6. Date of issue of notice under section 16 or section 33 of the Act.—7. Date of service of notice under section 16 or section 33 of the Act.—8. Date when return is due.—9. Date of submission of return in form of Schedule A under section 16 of the Act—10. Date of submission of return in form of Schedule A under sections 31 and 32 of the Act.—11. Date of submission of return in form of Schedule C under section 33.—12 and 13. Valuation under sections 20, 21, 22, and 33 of the Act, divided into (12) Date of commencement; (13) Date of completion.—14, 15, and 16. Valuation under section 23 of the Act, divided into (14) Date of commencement; (15) Date of completion; (16) Date of order in appeal.—17. Date of issue of notice under section 24 of the Act,—18. Date of service of notice under section 24 of the Act.—19. Date of receipt of return under section 24 of the Act.—20 and 21. Valuation under section 25 of the Act, divided into (20) Date of commencement; (21) Date of completion.—22. Remarks.

This register will contain lands of the description specified in clauses 2 and 3 of the definition of the word "estate" in section 4 of the Act, and will therefore include Government estates farmed or held khas, and those of a special description, such as the Noabad talooks in Chittagong and the Punchannogram tenures in the 24-Pergunnahs. It will also include all waste lands sold or granted on cultivation leases, as well as all petty estates redeemed. In preparing it, reference should be made to the Collector's Registers Nos. 16, 32, and 36. As the lands recorded in the register of railway C lands relinquished by the Railway Company and sold to the highest bidder fall under the head of petty estates redeemed, they should be entered in this register.

No. 4.—Register No. IV.—Tenures in lands entered in Register No. III.—(See Rule 1, Section XI of this Chapter).

1. Consecutive number.—2. Thana.—3. Number and name of parent estate.—4. Nature of tenure if known.—5. Name of tenure-holder, or person paying rent for him, borne on the books of the holder of estate or tenure.—6. Name of village, thana and district in which such person resides.—7. Name of village in which tenure is situated and its number in mouzahwar Register C.—8. Annual rent paid by tenure-holder.—9. Date of issue of notice under section 16 of the Act.—10. Date of service of notice under section 16 of the Act.—11. Date when return is due.—12. Date of Submission of return in form of Schedule A under section 16 of the Act.—13. Date of submission of return in form of Schedule A under sections 31 and 32 to the Act.—14. Date of submission of return in form of Schedule C under section 33.—15 and 16. Valuation under sections 20, 21, 22, and 33 of the Act, divided into (15) Date of commencement; (16) Date of completion.—17, 18, and 19. Valuation under section 23 of the Act, divided into (17) Date of commencement; (18) Date of completion; (19) Date of order in appeal.—20. Date of issue of notice under section 24 of the Act.—21. Date of service of notice under section 24 of the Act.—22. Date of receipt of return under section 24 of the Act.—23 and 24. Valuation under section 25 of the Act, divided into (23) Date of commencement; (24). Date of completion.—25. Remarks.

The same order of making the entries is to be observed as prescribed for Register No. II, *i.e.* in this register the estates should be entered in the same consecutive order as in Register No. III, sufficient space being left below each for the entry of the tenures therewith connected, which should also be denoted by consecutive numbers in brackets.

No. 5.—Register No. V.—Fines imposed under the Act—(See Rule 1, Section XI of the Chapter.)

1. Number of case.—2. Number of estate or tenure, or property in Registers Nos. I to IV, IX and X, and name of person fined.—3. Date from and to which fines run.—4. Daily amount of fine.—5. Total amount.—6. If appealed, Commissioner's order.—7. Date of realization—8. Amount of realization.—9. Remarks.

Remission of fines should not be shown in this register until after the receipt of the Commissioner's sanction.

No. 6.—Register No. VI.—Valuation-rolls under Section 34 of the Act—(See Rule 1, Section XI of this Chapter).

1. Thana.—2. Name of estate and tenures subordinate thereto, with their numbers in Registers Nos. I to IV and IX.—3. Annual value.—4. Amount of revenue payable to Government on which deduction is to be made under section 41 of the Act.—5. Remarks.

This register will be prepared from columns 1, 2, 20, and 21 of the statement of valuation which has to be filed with the papers of each estate. First is to be entered the estate with its total valuation, and then must follow the several tenures comprised therein with their several annual values. It is the copy of this valuation-roll that is to be published under section 35 of the Act. Any party requiring further details can obtain them by applying for a copy of so much of the entries in the statement of

valuation as relate to the lands within his estate, tenure, or holding. Such application can be received on plain paper, and similarly the copies and extracts thereof can be given on payment only of the ordinary copying charges which must be paid over to the copyist.

No. 7.—Register No. VII.—Appeals to Commissioners under Sections 102 *and* 103 *of the Act, and also under section* 104 *as far as appeals under sections* 20 *and* 53 *are concerned—(See Rule* 1, *Section XI of this Chapter).*

1. Consecutive number of appeals. —2. Number of estate in Registers Nos. I to IV and of property in Register No X—3. Name of appellant.—4. Date of appeal.—5. Date of forwarding papers to Commissioner —6. Date of Commissioner's order.—7, 8, and 9. Amount fixed by Collector, divided into (7) Fines; (8) Valuation; (9) Expenses, under sections 21, 23, 25, 33, and 77 of the Act.—10. Amount fixed by Commissioner on appeal.—11. Remarks.

No instructions necessary.

No. 8.—Register No. VIII.—Notices under Section 40 *of the Act—(See Rule* 1, *Section XI of this Chapter).*

1. Thana.—2. Number of estate on Registers Nos. I, III, and IX.—3. Number and name of estate on Collector's towjih (if any).—4. Annual value of estate.—5. Rate of cess fixed under sections 38 and 39 of the Act.—6. Date from which cess becomes due.—7 to 14. Instalment and date on which the cess is payable, divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount; 3rd instalment (11) Date; (12) Amount; 4th instalment (13) Date; (14) Amount.—15. Total amount of cess payable in the year.—16. Date of issue of notice under section 40 or 89 of the Act.—17. Date of service of notice.—18. Remarks.

Columns 1, 2, and 3 will be filled up from Registers Nos. I, III, and IX and column 4 from Register No. VI. Columns 7 to 14 will be filled in according to the number and date of the instalments in which the Government revenue of each estate may be payable, and when no revenue is payable, according to the dates which the Lieutenant-Governor shall fix under section 42 of the Act.

No. 9.—Register No. IX.—Land held without payment of rent, and paying the cess direct to the Collector under Section 71 *of the Act—(See Rule* 1, *Section XI of this Chapter).*

1. Consecutive number.—2. Description of land entered in this register under the provision of section 66 and 68 or of Chapter VI, Part II of the Act.—3. In what estates and tenures (if any) situated.—4. Name of holder of land.—5. Place of holder's residence.—6 to 9. Date and amount of instalment in which cess is payable, divided into 1st instalment (6) Date; (7) Amount; 2nd instalment (8) Date; (9) Amount.—10. Total amount of cess.—11. Consecutive number of entry and number of register to which finally transferred as a subordinate tenure.—12. Remarks.

In this register are to be entered the lakhiraj lands paying cess direct to the Collector. It should be arranged that the cess shall be paid in

advance for (say) two or five years, according as the Collector may order, having regard to the amount of cess annually payable. Portions of revenue-free estates which have become separated from the parent estates by sale, gift, &c., may be entered in this register on the same conditions.

No. 10.—*Register No. X.—Immoveable property under Part II, Chapter V of the Act*—(*See Rule* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Thana—3, 4, and 5. Immoveable property divided into (3) Description; (4) Where situated; (5) Name of owner chief agent, manager, or occupier.—6. Date of issue of notice under section 72 of the Act —7. Date of service of notice.—8. Date when return is due.—9. Date of submission of return.—10, 11 and 12. Valuation under sections 75 and 76 of the Act, divided into (10) date of commencement; (11) Date of completion; (12) Date of order in appeal. 13. Remarks.

No assistance in preparing this register will be obtainable from the Collector's office. It must be obtained by enquiries in the district.

No. 11.—*Register No. XI.—Notices under Sections* 78 *and* 80 *of the Act*—(*See Rule* 1, *Section XI of this Chapter*).

1. Number and description of property in Register No. X—2. Annual value.—3. Rate of cess fixed under sections 38 and 39 of the Act.—4. Date from which cess becomes due.—5 to 8. Instalment and date on which the cess is payable, sub-divided into 1st instalment with columns (5) Date (6) Amount; and 2nd instalment with columns (7) Date (8) Amount.—9. Total amount of cess payable in the year.—10 and 11. Notice under section 78 of the Act, divided into (10) Date of issue; (11) Date of service.—12 and 13.—Notice under section 80 of the Act, divided into (12) Date of issue; (13) Date of service.—14. Remarks.

No instructions required.

No. 12.—*Register No. XII.—Notices and Extracts under Section* 52 *of the Act*—(*See Rule* 1, *Section XI of this Chapter.*)

1. Consecutive number.—2. Description of the land.—3. In what estate or tenure situated.—4. Name of holder and owner, if known—5. Annual value of such portion of the land as is liable to cess.—6. Value as revised in cases when there is revision after objection preferred under section 53.—7 to 10. Instalment and date on which cess is payable divided into 1st instalment (7) Date; (8) Amount; 2nd instalment (9) Date; (10) Amount.—11. Total amount payable in the year.—12 and 13. Notice under section 52, divided into (12) Date of issue; (13) Date of service.—14. Remarks.

Column 2 will be filled up from Registers I to VI, and in columns 7 to 10 will be filled in the dates which may be fixed by the Lieutenant-Governor under section 42 of the Act.

No. 13.—*Register No. XIII.—Part I, Supplementary returns under Section* 59 *of the Act*—(*See Rule* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Name by which the rent-free land is known.—3. Thana and village in which situated.—4. Name of holder

and owner, if known —5. Name of village, thana, and district in which holder resides.—6. Area if known.—7. Deduct area of land included in any municipality.—8. Annual value of remaining land.—9. Value revised after objection preferred.—10. Entry in one or other of the Registers Nos. I to IV, in which it is finally entered as a subordinate tenure.—11. Arrear cess due.—12. When paid.—13. Remarks.

Part II.—Additional returns under Section 64 *of the Act*—(*See Rule* 1, *Section XI of this Chapter*).

The same columns as in Part I above.

No instructions necessary.

No. 14.—*Register No. XIV.—Notices under Section* 66 *of the Act, and of returns made to Collectors on those notices*—(*See Rule* 1, *Section XI of this Chapter*).

1. Consecutive number.—2. Description of the land.—3. Thana and village in which situated.—4. Date of notice to holder of tenure on estate within which such lands ought to have been included —5. Date of notice to holder of estate or tenure in which the land has been included.—6. Date of submission of return in form of Schedule A.—7. Valuation.—8. Arrear cess due.—9 When paid.—10. Remarks.

No instructions necessary.

No. 15.—*Register No. XV.—Petitions to Collector under Section* 67 *of the Act, and of returns made on orders thereon*—(*See Rule* 1, *Section XI of this Chapter.*)

1. Consecutive number.—2. Date of petition.—3. Description of the land.—4. Thana and village in which situated.—5. Area.—6. Rent payable to holder.—7. Date of notice to petitioner to submit return in form of Schedule A.—8. Date of submission of return.—9. Date of order that the land be valued summarily under sections 27 or 28.—10. Valuation.—11. Arrear cess due.—12. When paid.—13. Remarks.

No instructions necessary.

APPENDIX C.

No. 1.—*Valuation Statement under Section* 34 *of the Act*—(*See Rule* 2, *Section XI of this Chapter*).

1. Thana.—2. Name of estate and zemindar.—3 and 4, Part I, Nij-jote lands, divided into (3) Total area of land; (4) Aggregate annual value as given in return, or as fixed by Collector or Commissioner on appeal.—5 to 8, Part II. Ryotwaree lands divided into (under column 5) annual value as given in column 7 of Part II of return, or as fixed by Collector, (under columns 6 to 8), deduct on account of ryots classed as under-tenants under sections 24 to 26 of the Act, sub-divided into (6) Name; (7) Annual value of holding; (8) Net annual value.—9, 10, 11, and 12, Part III. Tenures divided into (under column 9) Name of tenant; (under column 10) Annual value as given by under-tenant, or fixed by Collector under sections 21, 27 and 28, and 31 and 32 of the Act, and (under columns 11 and 12) tenures added by Collector under

sections 24 to 26 of the Act, sub-divided into (11) Name of tenure-holder; (12) Annual value of tenure.—13. Total annual value; (14) Summary valuations of sub-tenures under sections 29 and 30.—15 to 19, Part IV. Non-rent-paying lands, the cess of which is payable to the holders of estates or tenures in which situated, sub-divided into (15) Name of holder of estate or tenure within which lands are situated; (16) Name of holder of the non-rent-paying lands; (17) Annual value; (18) Less one-half as remuneration and costs of collection, section 51 of the Act; (19) Net balance.—20. Total annual value, being total of columns 4, 8, 13, and 19.—21. Amount on which deduction is to be allowed under section 41 of the Act.—22. Date of issue of copy of roll under section 35 of the Act.—23. Date of service of copy of roll under section 35 of the Act.

2. This statement will have to be prepared in full for each estate, and must be filed on the completion of the valuation of such estate with the papers thereof. If a general valuation or re-valuation is being made, on the completion of the valuation of any one thana, the several valuation statements for such thana should be bound up together in the order in which the estates therewith connected are entered in the register. In column 21 should be entered the full amount of revenue payable for each estate, except where a portion of any estate is exempted from the operation of the Act under section 2 of the Act, in consequence of such portions being within the limits of any municipality or district town as therein defined. In that case the Collector will determine, in such a mode as he may deem best, the amount of revenue to be deducted on account of such portion of the estate, and the remainder will be entered in column 21 as the amount on which deduction will be allowed under section 41 of the Act.

No. 2.—Statement of valuation on multiple of jumma or rate per acre or bigah—(See Rule 2, Section XI of this Chapter).

1. Number of estate or tenure in Registers Nos. I. to IV.—2. Sudder jumma.—3. Area.—4. Multiple of jumma adopted for valuation.—5. Rate per acre or bigha adopted for valuation.—6. Valuation.

No instructions required.

No. 3.—Monthly Statement shewing the progress made in valuation or re-valuation operations under the Cess Act—(See Rule 2, Section XI of this Chapter).

1. Division and district.—2. Number of register.—3. Number of estate on the Collector's revenue-roll.—4. Number of estates and tenures entered, divided into (*a*) More than Rs. 100 rent or revenue; (*b*) Less than Rs. 100 rent or revenue; and each of these divisions sub-divided into (4 and 7) number in report of past month (5 and 8) Number during month of report; (6 and 9) Total.—5. Number of notices issued calling for returns, sub-divided into (10) number in report of past month; (11) Number during month of report; (12) Total.—6. Number of returns to notices received, divided into (13) Number in report of past month; (14) Number during month of report; (15) Total.—7 and 8. Number of estates and tenures of which valuation has been prepared, divided respectively into (*a*) summarily under sections 27 to 30 of the Act, sub-divided into 16, 17, and 18, and (*b*) on returns, sub-divided into 19, 20, and 21 as in previous headings.—9. Number of properties in which valuation has been prepared under sections 75 and 76 of the Act, sub-divided into 22, 23, and 24 as in preceding headings.—10. Number of valuation-roll published under section 35 of the Act, sub-divided into 25, 26, 27 as in preceding

headings.—11 and 12. Fines divided respectively into (*a*) number sub-divided into 28, 29, 30, and (*b*) amount, sub-divided into 31, 32, and 33, as in preceding headings—13. Column.—34. Remarks.

In heading 2 the registers to be entered are Registers Nos. 1 to IV, IX and X, and the details required in the other headings 3 to 12 should be given in columns 3 to 33 opposite to the register to which they relate.

Heading 4 should contain opposite to Register No. 11 the number of the tenures relating thereto and not the number of estates taken from Register No. I to which those tenures belong, and the same remark applies *mutatis mutandis* to Register No. IV.

When the entries to be made in any column have been completed, the letter "C" should be written over the figures therein.

A note should be entered in the column of remarks, shewing the number of lakhiraj lands entered opposite each register in columns 7, 8, and 9 of heading 4, but exempted from valuation as being under Rs. 5 in value. In the column (34) of remarks should be stated opposite each register the number of notices issued (heading 5) for which no returns have been received, although the period allowed for the submission thereof may have expired. A note should be entered at the back of the statement, showing the number of valuation-roll issued, but not reported as published.

All valuation-rolls for estates, or extracts thereof for tenures, as soon as prepared in the office, will be entered under headings 7 to 9, and out of these the number published will appear under heading 10. A valuation-roll or extract thereof is to be considered published on the receipt of the pyada's report to that effect.

A note should be made at the foot of the statement, showing the amount of

	Rs.	A.	P.
Fine remitted	...		
Recovered	...		
Total ...	...		
Balance outstanding	...		

but the body of the report shall shew the total number and amount of the fines imposed. Remission of fines should not be shown in this note to the statement until after the receipt of the Commissioner's sanction.

Estates exempted from assessment in consequence of their situation wholly within municipal limits should be altogether excluded from all the registers.

The total of such column of the return should invariably be struck.

The statement should be submitted in duplicate to the Commissioner of the Division, who will forward one copy of the return to the Board with his remarks thereon.

The reports should be despatched as soon as possible after the close of the month to which they relate, and should in no instance reach the Board later than the 15th of the following month.

No. 4.—Monthly Statement of financial progress under the Cess Act—(See Rule 2, Section XI of this Chapter).

1. Division and district.—2. Number of register.—3 to 11. Number of estates and tenures entered, divided into (columns 3 to 6) Estates and tenures over Rs. 100 revenue or rent; (column 3). Total of month under report as in column 6 of progress report; (column 4) Amount of revenue; (column 5) Estates and tenures especially exempted; and (column 6) Net balance; (columns 7 to 11) Estates and tenures of and under Rs. 100 revenue or rent, sub-divided into (7) Total of month under report as in column 9 of progress report; (column 8) amount of revenue; (column 9) Estates especially exempted; (column 10) Deduct lakhiraj estates exempted from assessment as under Rs. 5 annual value; (column 11). Net balance.—Column 12. Grand total of columns 6 and 11; (13 to 24) valuations completed of estates and tenures, divided into (*a*) 13 and 14 summarily, see column 18 of progress report; (*b*) 15 and 16 on returns, see columns 21 and 24 of progress report; (*c*) 17 to 21, grand total of columns 13 to 16, (*a*) and (*b*) sub-divided into 13 and 15 number; 14 and 16 amount, and (*c*) into 17 number, and 18 amount, 19. Less deduction on appeal, &c.—20—Amount to be brought forward of each register.—21. Total net amount of annual value assessed 22 and 23. Average of summary valuation entered in column 17 of progress report, sub-divided into (22) multiple of revenue or rent; (23) of average.—24. Number of estates and tenures capable of summary valuation, but valued on returns and entered in column 20 of progress report of month under review.—Column 25. Remarks.

This statement should accompany the monthly progress statement from which columns 1 to 3, 7, 13, 15, 22, 23, and 24 will be filled in.

Lakhirai estates (that is holdings in Collector's Register B), when below Rs. 5 annual value and therefore exempted, are to be entered under column 10 of this return, opposite to Register I, lakhiraj holdings other than those in Collector's Register B, whose annual value may be taken at less than Rs. 5 value, are to be entered in the same column opposite Register II. Redeemed estates of the same value are to be entered in column 10, opposite Register III. The figures entered opposite Registers I and III, IX and X in column 20 of this return should be repeated in column 21, which should be left blank opposite Registers No. II and IV as the tenures entered in those registers either have been, or will be, included in the valuation of the estates in Registers I and III.

No. 5.—Quarterly statement of demands, collections, and arrears of cess on lands and mines—(See Rule 3, Section XI of this Chapter.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
REGISTERS.	Arrears outstanding from last quarter, *i.e.* column 15 of previous statement.	Demand for the quarter.	Gross demand 2+3.	Previously paid in advance for the present quarter.	Net demand 4–5.	Collected on account of arrears during the quarter.	Collection on account of current quarter made within the quarter.	Collected in advance on account of future quarters.	Total collections.	Balance of old arrears, 2–7.	Current balance, 3–(6+8).	Gross balance, 11+12.	Remissions.	Net balance, 13–14.	Remarks explaining cause of non-recovery of arrears in column 11, and measures taken for recovery, and also remissions in column 14, showing how much is for cess due before 28th June 1877, and therefore for road cess only. Details of remittances actually made during the quarter to, and received from, other districts should also be shown in this column.
I															
III															
IX															
X															
A.—Gross amalgamated cess levied in the district ... Divided into { Road Cess ... Public Works Cess	(*b*)	(*a*)		(*a*)		(*b*)	(*a*)						(*a*)		
I															
III															
IX															
X															
B.—Less Road and Public Works Cess appertaining to other districts ...															
I															
III															
IX															
X															
C.—Net Road and Public Works Cess levied for this district (A *minus* B)															
I															
III															
IX															
X															
D.—Add Road and Public Works Cess due from other districts															
I															
III															
IX															
X															
E.—Total : Road and Public Works Cess for this district (C *plus* D.)															

* Any difference between the figures in this column and those in column 15 of the preceding quarter's return must be explained.

The form of quarterly statement of demands, &c., is complete, the headings of each column clearly indicating what is required. To avoid, however, any misapprehension as to the mode of preparing the statement, it is noted that the balance unrecovered and shown in column 15 of any quarter's statement, should be shown in full in column 2 of the next quarter's statement, and the amount thereof recovered should be shown in column 7. Besides bringing forward in column 2 the arrears unrecovered from column 15 of the previous quarter's return, any arrear demands that may have been ascertained for the first time after the preparation and submission of the return for the preceding quarter should also be included, an explanation being furnished in each case of the difference between the figures in column 2 of the return under review and those in column 15 of the previous quarter's return.

Penalties recovered under the Act should be shown in the column of remarks, and not in the body of the statement. All sums on account of (i) petty revenue-free estates, the existence of which cannot be traced; (ii) lands found subsequent to valuation to be included within municipal limits, and therefore not liable to road cess; (iii) valuations reduced on appeal; (iv) estates not really falling due within the quarter should be excluded from the demand in column 6. The number and date of the orders sanctioning the remissions entered in column 14 should be given in an explanation sheet.

A certificate* in the following form should be affixed to the return :—

" The receipts shown in the cash accounts, excluding the amounts redrawn and remitted to other districts, are as follow :—

	Road Cess.	Public Works Cess.	Total.
	Rs.	Rs.	Rs.
First month ...			
Second ,, ...			
Third ,, ...			
Total ...			

The difference between this total and total E in column 10 of the return is Rs. , which is due to omission of fractions in the return."

(If there is any other difference, further explanation should be added.)

District Officer.

No. 6.—Supplementary quarterly statement of demands, collections, and arrears of cess on lands and mines, Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue roll of the district of—(See Rule 3, Section XI of this Chapter.)

1. Registers.—2. Name of the district and number and name of estate.—3. Arrears outstanding from last quarter, column 16 of previous

* The certificate does not necessarily require the Collector personally to inspect the accounts; but he may countersign, as he does other papers on the signature of the Road Cess Deputy Collector, who should satisfy himself by personal inspection of the treasury accounts.

statement,—4. Demand for this quarter.—5. Gross demand (3+4).—6. Previously paid in advance for the present quarter.—7. Net demand (5—6).—8. Collected on account of arrears during the quarter.—9. Collection on account of current quarter made within the quarter.—10. Collected in advance on account of future quarters.—11. Total collections.—12. Balance of old arrears (3—8).—13. Current balance [4—(6+9)].—14. Gross balance (12+13).—15. Remissions.—16. Net balance (14—15).—17. Date on which the amount of collections shown against each estate has been or will be remitted.

No. 7.—Supplementary quarterly statement of demands, collections, and arrears of cess on land and mines, Part II.—Relating to estates or portions of estates borne on the revenue roll of other districts, but situated within the local jurisdiction of the district of—(See Rule 3, Section XI of this Chapter.)

1 to 16. The same as columns 1 to 16 of form No. 6 of this appendix.—17. Date on which the amount of collections shown against each estate has been received.

The quarterly statement No. 5 of this appendix should exhibit the demands, collections, and arrears of cess on account of—

(i) estates borne on the revenue roll of district A, and situated wholly within that district;

(ii) estates borne on the revenue roll of district A, but situated within the local jurisdiction of other districts B, C, D;

(iii) estates borne on the revenue roll of other districts B, C, D, but situted within the local jurisdiction of district A.

The Collector of district A will prepare immediately after each quarter from his ordinary statement, supplementary statements, Part I, in the form above given, showing the demands, collections, and arrears of cess on account of estates borne on the revenue roll of his district, but situated within the local jurisdiction of other districts B, C, D. He will forward these (separate statement for each of the other districts B, C, D) to the several Collectors concerned for information and check, the date on which the amount of collections has been or will be remitted being given against each estate in column 17. On receipt of such statement, the Collector receiving it will enter the particulars given therein in his ordinary statement and also in a supplementary statement, Part II, in the form above given, and will give in column 17 of the supplementary statement the date on which the amount of collections has been received, and will bring to the notice of the Collector, remitting the amount of any undue delay therein. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 5 of this appendix will apply to the supplementary quarterly statements prescribed by this rule.

The general return of demands, collections, and balances, both quarterly and annual, Nos. 5 and 9 of this appendix, as well as the annual supplementary returns Nos. 10 and 11 of this appendix, have been revised, and a subsidiary statement No. 8 of this appendix has been added, exhibiting the method by which the Road Cess and Public Works Cess apportionments have been arrived at.

No. 8.—Subsidiary Statement—(See Rule 3, Section XI of this Chapter.)—Explanation sheet of figures shown in total A under Road Cess and Public Works Cess.

Name of District.								Total as shown in return.
Rate of Road Cess.								
Column 3 demand for the quarter	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 5, previously paid in advance for the present quarter	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 8, collections on account of current quarter ..	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Deduct arrears due before 28th June 1877.								
Column 14, remissions	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Deduct arrears due before 1st April 1878.								
Column 2, arrears outstanding from last quarter	Road Cess ...							
	P. W. Cess ...							
	Total ...							
Column 7, collection on account of arrears	Road Cess ...							
	P. W. Cess ...							
	Total ...							

It will obviously be unnecessary to explain any figures except columns 2 and 7 of this subsidiary statement in districts which collect at one uniform rate.

It must be observed that, in this subsidiary statement, the total in columns 3, 5, 8, and 14 against heading A of the quarterly statement No. 5 will not be simply halved or divided as four to three or four to two according to the rate at which road cess is levied, unless road cess is levied at the same rate in all the districts for which this district collects. Thus, if district A, where road cess is collected at maximum rates, collects for districts B, C, and D, also at maximum rates, the aggregate demand, current collections, &c., will be exactly halved; but if district A collecting at maximum rates collects for B, where road cess is levied at half rates; for C, where it is levied at three-fourths rates; and for D, where it is levied at full rates, then the demand for A and D will be halved, that for B divided as two to one, and that for C as four to three, and the Public Works Cess total will be half of demand A + D + two-thirds of demand for B + four-sevenths of demand for C.

In columns 2 and 7 the arrears due before 31st March 1878 must be first separated from the total and the balance distributed as above under columns 3, 5, 8, and 14 against heading A of the quarterly statement No. 5.

Remissions in column 14 will have to be separated into two parts like arrear collections. Remissions of cess due before 28th June 1877 will obviously be for road cess only. Remissions of cess due after that date should ordinarily be distributed rateably between the two cesses.

No. 9.—Annual Statement of demands, collections, and arrears of cess on lands and mines—(See Rule 3, Section XI of this Chapter).

1. Registers.—2. Arrears outstanding from last year, column 15 of previous statement.—3. Demand for the year.—4. Gross demand (2+3).—5. Previously paid in advance for the present year.—6. Net demand (4—5) —7 Collected on account of arrears during the year.—8. Collection on account of current year made within the year.—9. Collected in advance on account of future years.—10. Total collections.—11. Balance of old arrears (2—7).—12. Current balance [3—(5+8)].—13. Gross balance (11+12).—14. Remissions.—15. Net balance (13—14).—16. Percentage of collections (column 10) on current demand (column 3).—17. Brief explanations why the collections shown in column 10 have fallen short of 95 per cent. of the demand of the current year in column 3.

Annual statements should be submitted of the demands, collections, and arrears of cess on lands and mines for the cess year commencing 1st October and ending 30th September in the above form No. 9. The statements of demands, collections, and arrears of cess on lands and mines for the districts of Bengal should be the aggregate of the statements for the four quarters ending 31st December, 31st March, 30th June, and 30th September. Those for the districts of the Orissa Division should also be the aggregate of the statements for the two half years ending 31st December and 30th June, but a memorandum should be given at foot of the statement showing separately for each register how much of the arrears entered in columns 11 and 12 respectively has been collected in the months of July to September.

The net arrears shown in column 15 should correspond with the net arrears shown in column 15 of the last quarterly and half-yearly statements of the year. If there is any difference, an explanation should be given. *Mutatis mutandis* the instructions for preparing the quarterly statement No. 5 of this appendix will apply to the statement prescribed here.

No. 10.—*Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part I.—Relating to estates or portions of estates situated within the local jurisdiction of other districts, but borne on the revenue roll of the district of—(See Rule* 3, *Section XI of this Chapter).*

1. Registers.—2. Name of district.—3. Arrears outstanding from last year, column 16 of previous statement.—4. Demand for the year.—5. Gross demand (3+4).—6. Previously paid in advance for the present year.—7. Net demand (5—6).—8. Collected on account of arrears during the year.—9. Collection on account of current year made within the year.—10. Collected in advance on account of future years.—11. Total collections.—12. Balance of old arrears (3—8).—13. Current balance [4—(6+9)].—14. Gross balance (12+13).—15 Remissions.—16. Net balance (14—15).—17. Percentage of total collections (column 11) on current demand (column 4).—18. Remarks.

No. 11.—*Supplementary Annual Statement of demands, collections, and arrears of cess on lands and mines. Part II.—Relating to estates or portions of estates borne on the revenue roll of other districts, but situated within the local jurisdiction of the district of—(See Rule* 3, *Section XI of this Chapter.)*

Columns 1 to 18 the same as columns 1 to 18 of form No. 10 above.

No. 12.—*Annual Statement required by paragraph* 6 *of the orders of the Government of India, No.* 494, *dated 7th July* 1876, *explaining the difference between the actual demand of cess entered in the annual statement form No.* 9 *of demands, collections, and arrears of cess on lands and mines and that which has been obtained by calculation from the results of the valuations.—(See Rule* 3, *Section XI of this Chapter.)*

1. District.—2. Total valuation of estates or portions of estates situated within the local jurisdiction of the district.—3. Rate sanctioned for the district.—4. Gross cess calculated at the rate shown in column 3 on the amount given in column 2.—5. Government revenue.—6. Sanctioned reduction at half rate on the Government revenue shown in column 5.—7. Calculated net demand on the gross cess shown in column 4, *minus* the deduction at half rate on the Government revenue shown in column 6.—8. Actual demand entered against total E in column 3 in the annual statement of demands, collections, and arrears of cess on lands and mines.—9. Difference between columns 7 and 8.—10. Brief explanation of the difference entered in column 9.

The object of this statement is to explain any difference between the actual demand entered in column 3 of the general statement of lands and mines (form No. 9 of this appendix), and that which may be obtained by calculation from the results of the valuations, and the use of the form was suggested by the Government of India to bring out and explain such discrepancies.

J. J. B.—Reg. No. 15065J—300—8 4-82.